

Article - Tax - General

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§10–701.1.

An individual or a corporation may claim a credit against the State income tax for a taxable year in the amount of tax paid by a pass-through entity under § 10–102.1 of this title that is attributable to the individual’s or corporation’s share of the pass-through entity’s taxable income, as defined in § 10–102.1(a)(8) of this title.

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